

Summary of Amendment

Offered by Mr. _____

The amendment would extend the TANF Emergency Contingency Fund for one year. This Fund was established by the Recovery Act and is expiring on September 30th and currently assists States in providing assistance to needy families and in establishing or expanding subsidized jobs programs.

The amendment also would exclude a highly corrosive waste by product of the paper manufacturing process, known as crude tall oil, from qualifying for the \$1.01 per gallon cellulosic biofuel tax credit.

Finally, the amendment would allow the federal government to impose a levy on payments to Federal contractors that are delinquent on paying their federal taxes prior to a collection due process hearing. The proposal would allow the IRS to proceed with its levy for federal taxes earlier in the debt collection process, and would apply to contractors' entire tax liability.